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# Executive Board of the United Nations Development Programme, of the United Nations Population Fund and of the United Nations Office for Project Services

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**UNFPA – Annual report of the Executive Director**

## UNITED NATIONS POPULATION FUND

Statistical and financial review, 2010*

Report of the Executive Director

*Summary*

In 2010, UNFPA resources surpassed the $500 million level for the seventh sequential year, including $491.2 million in regular resources income, the highest total ever in the history of UNFPA. Increased and predictable core resources are necessary to enable UNFPA to deliver its programmes to help countries attain the goals of the International Conference on Population and Development (ICPD) and the Millennium Declaration, including achieving universal access to reproductive health by 2015.

Regular resource contribution income increased by $21.8 million, or 4.6 per cent, from 2009 to 2010 as reflected in annex 1, table 19 and table 22. From 2009 to 2010, total income to UNFPA increased by $87.0 million, or 11.1 per cent, to $870.0 million due to increases in regular resource income of $21.3 million and co-financing income of $65.7 million.

UNFPA will continue to focus its programme delivery on supporting and promoting national ownership and capacity-building. With respect to the funding base, UNFPA will continue focusing on increasing and achieving greater stability and predictability in contributions to regular resources, which are the foundation and bedrock of the Fund's operations.

In 2010, total expenditure increased by $1.4 million, or 0.2 per cent, to $801.4 million.

The balance of unexpended regular resources at the end of 2010 after adjustment for staff benefits and other reserves was $59.7 million (in 2009 it was $43.6 million). This amount is 12.2 per cent of regular resources contribution income and is available for programming in 2011. The operational reserve was increased in accordance with applicable UNFPA Financial Regulations and Rules.

A recommendation is contained in section V of the present document.

UNFPA closed the year 2010 in robust financial health.

* The compilation of data required to provide the Executive Board with the most current information has delayed submission of the present report.

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# Contents

*Page*

Introduction ..... 3

I. TOTAL RESOURCES ..... 3

A. Income ..... 3
B. Expenditure ..... 3
C. Fund balances and reserves ..... 5

II. REGULAR RESOURCES ..... 6

A. Income ..... 6
B. Programme expenditure ..... 6
C. Biennial support budget ..... 16
D. Reorganization, implementation of the enterprise resource planning system and the International Public Sector Accounting Standards ..... 17
E. Fund balances and reserves ..... 17

III. OTHER RESOURCES ..... 17

A. Income and expenditure ..... 17
B. Fund balances ..... 27

IV. CASH AND INVESTMENTS ..... 27

**V. RECOMMENDATION ..... 27**

ANNEX 1 (containing tables 19 to 27) ..... 28

Table 19: Income and expenditures and fund balances for the year ended 31December 2010 ..... 28
Table 20: Income and expenditures and fund balances for the year ended 31 December 2010 – Other resources ..... 29
Table 21: Assets, liabilities and fund balances for the year ended 31 December 2010 ..... 30
Table 22: Regular resources – Contributions in excess of $1.0 million ..... 31
Table 23: Programme activities expenditure by recipient country/territory and region ..... 32
Table 24: Programme activities expenditure by recipient least developed countries and low-income economies – Regular resources ..... 37
Table 25: Regular resources – Analysis of biennial support budget (1999-2010) ..... 38
Table 26: Integrated resource plan, 2010-2011. ..... 39
Table 27: Regular resources – Movements in reserves and fund balances (2001-2010) ..... 40

ANNEX 2 Classification of countries: 2008 review of the resource allocation system ..... 41

Introduction

1. The Statistical and financial review, 2010, provides summary information on UNFPA income and expenditure for the year and on assets, liabilities and fund balances at 31 December 2010. This information is provided for activities funded by both regular and other resources. All figures in the present document are provisional, subject to external audit, and may not add up to the totals due to rounding.

2. The statements "Income and expenditures and fund balances for the year ended 31 December 2010" are provided in annex 1, table 19, for regular, other and total resources and in annex 1, table 20, for other resources by category. The statement "Assets, liabilities and fund balances for the year ended 31 December 2010" is provided in annex 1, table 21, for regular, other and total resources.

3. The 2010 figures are presented in accordance with three new accounting policies: all contribution income is now recognized on an accrual basis; third-party procurements are accounted for as an agency transaction; and interest income is retained in regular resources, except in the case of some legacy funds.

## I. TOTAL RESOURCES

### A. Income

4. Total income to UNFPA in 2010 was $870.0 million (in 2009 it was $783.0 million), comprising contribution income of $850.5 million (in 2009 it was $759.0 million), interest income of $11.6 million (in 2009 it was $16.5 million) and other income of $7.8 million (in 2009 it was $7.5 million).

5. Total contribution income for the last five years can be summarized as follows:

| | 2010 | 2009 | 2008 | 2007 | 2006 |
|---|---|---|---|---|---|
| | $m | $m | $m | $m | $m |
| Regular resources | 491.2 | 469.4 | 428.8 | 419.0 | 360.5 |
| Other resources | 359.3 | 289.6 | 366.1 | 286.2 | 210.0 |
| Total | 850.5 | 759.0 | 794.9 | 705.2 | 570.5 |
| Other resources as percentage of total resources | 42.2% | 38.2% | 46.1% | 40.6% | 36.8% |

6. Contributions to regular resources have increased steadily in the last five years, while contributions to other resources increased significantly in the four years prior to 2009. In 2010, contributions to other resources went up again.

### B. Expenditure

7. Total expenditure in 2010 was $801.4 million (in 2009 it was $800.0 million).

8. Total expenditure for the last five years can be summarized as follows:

| | 2010 | 2009 | 2008 | 2007 | 2006 |
|---|---|---|---|---|---|
| | $m | $m | $m | $m | $m |
| Programme expenditure | 683.0 | 680.6 | 583.8 | 535.8 | 443.7 |
| Programme activities | 683.0 | 680.6 | 583.8 | 517.2 | 424.4 |
| Technical Advisory Programme* | - | - | - | 18.6 | 19.3 |
| Net biennial support budget | 106.9 | 104.3 | 101.8 | 87.8 | 87.0 |
| Other | 11.5 | 15.1 | 16.2 | 5.4 | 5.9 |
| Total expenditure | 801.4 | 800.0 | 701.8 | 629.0 | 536.6 |

9. Programme activities expenditure for the last two years can be summarized by region as follows:

| | 2010 | | 2009 | |
|---|---|---|---|---|
| | $m | % | $m | % |
| Sub-Saharan Africa | 244.9 | 35.9 | 239.2 | 35.1 |
| Arab States | 46.3 | 6.8 | 57.8 | 8.5 |
| Eastern Europe and Central Asia | 24.9 | 3.6 | 25.7 | 3.8 |
| Asia and the Pacific | 133.6 | 19.5 | 116.9 | 17.2 |
| Latin America and the Caribbean | 90.7 | 13.3 | 70.4 | 10.3 |
| Global programme | 137.8 | 20.2 | 140.4 | 20.6 |
| Procurement services | 1.7 | 0.2 | 28.0 | 4.1 |
| Junior Professional Officers programme | 3.1 | 0.5 | 2.3 | 0.4 |
| Total programme activities expenditure | 683.0 | 100.0 | 680.6 | 100.0 |

10. Annex 1, table 23, provides a breakdown of programme activities expenditure by recipient country/territory and region, excluding global programme, procurement services, and Junior Professional Officers programme.

11. Total programme activities expenditures for the last three years are shown in tables 1 to 9 (regular resources) and tables 10 to 18 (other resources). Total programme activities expenditures are summarized by country/territory category as follows:

* This programme concluded at the end of 2007.

| | 2010 | | 2009 | |
|---|---|---|---|---|
| | $m | % | $m | % |
| **Country/Territory Category** [tn1] | | | | |
| A Countries/territories in most need of assistance to realize ICPD* goals | 358.5 | 52.5 | 337.8 | 49.6 |
| B Countries/territories that have made considerable progress towards achieving ICPD goals | 96.9 | 14.2 | 86.5 | 12.7 |
| C Countries/territories that have demonstrated significant progress in achieving ICPD goals | 34.3 | 5.0 | 32.7 | 4.8 |
| Other countries/territories | 2.0 | 0.3 | 2.3 | 0.4 |
| Total country/territory programmes | 491.7 | 72.0 | 459.3 | 67.5 |
| Regional programmes | 48.8 | 7.1 | 50.6 | 7.4 |
| Global programme | 137.8 | 20.2 | 140.4 | 20.6 |
| Procurement services | 1.7 | 0.2 | 28.0 | 4.1 |
| Junior Professional Officers programme | 3.1 | 0.5 | 2.3 | 0.4 |
| Total programme activities expenditure | 683.0 | 100.0 | 680.6 | 100.0 |

In 2010, $138.6 million was spent from regular resources on least developed countries (in 2009 it was $136.6 million) and $192.5 million was spent on low-income economies (in 2009 it was $181.6 million). This represents 48.5 per cent and 67.4 per cent, respectively, of total regular resources country programme expenditures of $285.7 million. These expenditures are reflected in annex 1, table 24.

12. Programme activities expenditures for regular and other resources are shown in tables 1 to 9 and tables 10 to 18, respectively. In 2010, Governments and non-governmental organizations (NGOs) implemented programme activities totalling $226.5 million. The 2010 figures represent 33.2 per cent of total programme expenditures of $683.0 million.

## C. Fund balances and reserves

13. Reserves and fund balances at 31 December 2010 totalled $484.3 million (in 2009 it was $442.8 million).

14. Reserves and fund balances for the last five years can be summarized as follows:

| | 2010 | 2009 | 2008 | 2007 | 2006 |
|---|---|---|---|---|---|
| | $m | $m | $m | $m | $m |
| Programmable fund balances | 381.1 | 343.9 | 411.5 | 292.6 | 188.6 |
| Operational reserve | 98.2 | 93.9 | 81.1 | 72.8 | 72.1 |
| Reserve for field accommodation | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Total | 484.3 | 442.8 | 497.6 | 370.4 | 265.7 |

* ICPD – International Conference on Population and Development.

## II. REGULAR RESOURCES

### A. Income

15. Compared to 2009, regular resource contribution income in 2010 increased by $21.8 million, or 4.6 per cent, i.e., from $469.4 million to $491.2 million, as reflected in annex 1, table 19 and table 22.

16. At 31 December 2010, a provision of $0.4 million (in 2009 it was $0.1 million) was made in respect of contributions receivable for which collection was considered doubtful.

17. There was a small drop in interest income in 2010 which stood at $10.1 million, compared with $10.7 million in 2009.

18. Annex 1, table 22 provides a summary of contributions in excess of $1.0 million.

### B. Programme expenditure

19. Actual programme expenditure for the year, which includes the direct and indirect costs of programme activities, was $366.2 million (in 2009 it was $347.9 million).

20. Tables 1 to 9 delineate programme activities expenditure funded from regular resources.

Table 1
UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE
(Expenditures -- regular resources)*

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| Reproductive health | 174.1 | 170.0 | 165.0 | 47.5 | 48.9 | 48.9 |
| Population and development | 76.6 | 76.9 | 68.9 | 20.9 | 22.1 | 20.4 |
| Gender equality and women's empowerment | 43.5 | 40.3 | 35.6 | 11.9 | 11.6 | 10.6 |
| Programme coordination and assistance | 72.0 | 60.7 | 67.7 | 19.7 | 17.4 | 20.1 |
| Total | 366.2 | 347.9 | 337.2 | 100.0 | 100.0 | 100.0 |
| **UNFPA ASSISTANCE BY REGION** | | | | | | |
| Africa (sub-Saharan) | 135.9 | 136.2 | 141.3 | 37.1 | 39.2 | 41.9 |
| Arab States | 27.3 | 31.0 | 26.2 | 7.5 | 8.9 | 7.8 |
| Eastern Europe and Central Asia | 16.9 | 14.9 | 15.1 | 4.6 | 4.3 | 4.5 |
| Asia and the Pacific | 96.0 | 87.8 | 85.0 | 26.2 | 25.2 | 25.2 |
| Latin America and the Caribbean | 38.9 | 34.1 | 34.3 | 10.6 | 9.8 | 10.2 |
| Global programme | 51.2 | 43.9 | 35.3 | 14.0 | 12.6 | 10.5 |
| Total | 366.2 | 347.9 | 337.2 | 100.0 | 100.0 | 100.0 |
| **UNFPA ASSISTANCE BY CATEGORY** | | | | | | |
| Country/territory | 285.7 | 269.3 | 272.4 | 78.0 | 77.4 | 80.8 |
| Global and regional | 80.5 | 78.6 | 64.8 | 22.0 | 22.6 | 19.2 |
| Total | 366.2 | 347.9 | 337.2 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 2

UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE (Cont'd)
(Expenditures -- regular resources)*

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| A | 205.4 | 196.6 | 197.2 | 71.9 | 73.0 | 72.4 |
| B | 56.8 | 53.1 | 51.3 | 19.9 | 19.7 | 18.8 |
| C | 22.7 | 18.5 | 22.8 | 7.9 | 6.9 | 8.4 |
| Other countries/territories | 0.9 | 1.1 | 1.1 | 0.3 | 0.4 | 0.4 |
| Total country/territory activities | 285.7 | 269.3 | 272.4 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory | 285.7 | 269.3 | 272.4 | 78.0 | 77.4 | 80.8 |
| Global and regional | 80.5 | 78.6 | 64.8 | 22.0 | 22.6 | 19.2 |
| Total | 366.2 | 347.9 | 337.2 | 100.0 | 100.0 | 100.0 |
| **UNFPA ASSISTANCE BY IMPLEMENTING AGENCY** | | | | | | |
| Governments | 79.5 | 82.7 | 78.8 | 21.7 | 23.8 | 23.4 |
| United Nations agencies | 2.0 | 2.9 | 1.6 | 0.5 | 0.8 | 0.5 |
| UNFPA[a] | 243.4 | 227.5 | 226.4 | 66.5 | 65.4 | 67.1 |
| Non-governmental organizations | 41.3 | 34.8 | 30.4 | 11.3 | 10.0 | 9.0 |
| Total | 366.2 | 347.9 | 337.2 | 100.0 | 100.0 | 100.0 |

[a] Includes assistance to procurement for government projects.

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 3

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION

Regular resources

**AFRICA (SUB-SAHARAN)***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 62.8 | 62.9 | 64.7 | 46.2 | 46.2 | 45.8 |
| Population and development | 31.6 | 32.3 | 34.1 | 23.3 | 23.7 | 24.1 |
| Gender equality and women's empowerment | 17.5 | 16.5 | 13.5 | 12.9 | 12.1 | 9.6 |
| Programme coordination and assistance | 23.9 | 24.5 | 29.0 | 17.6 | 18.0 | 20.5 |
| Total | 135.9 | 136.2 | 141.3 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 123.0 | 121.5 | 128.0 | 97.4 | 97.1 | 97.9 |
| B | 3.1 | 3.4 | 2.5 | 2.5 | 2.7 | 1.9 |
| C | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 |
| Total country/territory activities | 126.2 | 125.1 | 130.7 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 126.2 | 125.1 | 130.7 | 92.9 | 91.9 | 92.5 |
| Regional activities | 9.7 | 11.1 | 10.6 | 7.1 | 8.1 | 7.5 |
| Total region | 135.9 | 136.2 | 141.3 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 4

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources

**ARAB STATES***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 13.3 | 17.2 | 12.5 | 48.7 | 55.5 | 47.7 |
| Population and development | 4.4 | 5.5 | 5.3 | 16.1 | 17.7 | 20.3 |
| Gender equality and women's empowerment | 3.7 | 4.6 | 3.6 | 13.6 | 14.8 | 13.7 |
| Programme coordination and assistance | 5.9 | 3.7 | 4.8 | 21.6 | 11.9 | 18.3 |
| Total | 27.3 | 31.0 | 26.2 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 17.4 | 16.5 | 14.1 | 70.7 | 59.6 | 58.5 |
| B | 4.8 | 10.1 | 9.1 | 19.5 | 36.5 | 37.8 |
| C | 0.2 | 0.7 | 0.5 | 0.8 | 2.5 | 2.1 |
| Other countries/territories | 2.2 | 0.4 | 0.4 | 8.9 | 1.4 | 1.6 |
| Total country/territory activities | 24.6 | 27.8 | 24.1 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 24.6 | 27.8 | 24.1 | 90.1 | 89.7 | 92.0 |
| Regional activities | 2.7 | 3.2 | 2.1 | 9.9 | 10.3 | 8.0 |
| Total region | 27.3 | 31.0 | 26.2 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 5

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources

**EASTERN EUROPE AND CENTRAL ASIA***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 6.8 | 6.6 | 7.2 | 40.2 | 44.3 | 47.7 |
| Population and development | 3.2 | 3.8 | 2.9 | 18.9 | 25.5 | 19.2 |
| Gender equality and women's empowerment | 1.8 | 1.5 | 1.3 | 10.7 | 10.1 | 8.6 |
| Programme coordination and assistance | 5.1 | 3.0 | 3.7 | 30.2 | 20.1 | 24.5 |
| Total | 16.9 | 14.9 | 15.1 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | | | | | | |
| B | 7.1 | 5.7 | 6.5 | 55.9 | 50.9 | 52.8 |
| C | 4.8 | 4.8 | 5.1 | 37.8 | 42.8 | 41.5 |
| Other countries/territories | 0.8 | 0.7 | 0.7 | 6.3 | 6.3 | 5.7 |
| Total country/territory activities | 12.7 | 11.2 | 12.3 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 12.7 | 11.2 | 12.3 | 75.1 | 75.2 | 81.5 |
| Regional activities | 4.2 | 3.7 | 2.8 | 24.9 | 24.8 | 18.5 |
| Total region | 16.9 | 14.9 | 15.1 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 6

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources

**ASIA AND THE PACIFIC***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 63.0 | 58.1 | 56.7 | 65.6 | 66.2 | 66.7 |
| Population and development | 17.6 | 14.5 | 11.8 | 18.3 | 16.5 | 13.9 |
| Gender equality and women's empowerment | 8.7 | 7.9 | 6.8 | 9.1 | 9.0 | 8.0 |
| Programme coordination and assistance | 6.7 | 7.3 | 9.7 | 7.0 | 8.3 | 11.4 |
| Total | 96.0 | 87.8 | 85.0 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 58.5 | 52.8 | 48.6 | 65.1 | 67.3 | 63.1 |
| B | 20.0 | 17.7 | 17.0 | 22.3 | 22.6 | 22.1 |
| C | 11.3 | 7.9 | 11.4 | 12.6 | 10.1 | 14.8 |
| Total country/territory activities | 89.8 | 78.4 | 77.0 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 89.8 | 78.4 | 77.0 | 93.5 | 89.3 | 90.6 |
| Regional activities | 6.3 | 9.4 | 8.0 | 6.5 | 10.7 | 9.4 |
| Total region | 96.0 | 87.8 | 85.0 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 7

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Regular resources

**LATIN AMERICA AND THE CARIBBEAN***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 16.5 | 13.8 | 14.9 | 42.4 | 40.5 | 43.4 |
| Population and development | 10.4 | 9.4 | 7.3 | 26.7 | 27.5 | 21.3 |
| Gender equality and women's empowerment | 6.9 | 5.9 | 4.7 | 17.7 | 17.3 | 13.7 |
| Programme coordination and assistance | 5.1 | 5.0 | 7.4 | 13.1 | 14.7 | 21.6 |
| Total | 38.9 | 34.1 | 34.3 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 10.1 | 5.8 | 6.6 | 31.2 | 21.6 | 23.2 |
| B | 16.6 | 16.1 | 15.4 | 51.2 | 60.1 | 54.0 |
| C | 5.7 | 4.9 | 6.5 | 17.6 | 18.3 | 22.8 |
| Total country/territory activities | 32.4 | 26.8 | 28.5 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 32.4 | 26.8 | 28.5 | 83.3 | 78.6 | 83.6 |
| Regional activities | 6.5 | 7.3 | 5.8 | 16.7 | 21.4 | 16.9 |
| Total region | 38.9 | 34.1 | 34.3 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 8

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)
Regular resources
**GLOBAL PROGRAMME***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 11.7 | 11.5 | 8.9 | 22.8 | 26.2 | 25.2 |
| Population and development | 9.5 | 11.4 | 7.4 | 18.5 | 26.0 | 21.0 |
| Gender equality and women's empowerment | 4.8 | 3.8 | 5.8 | 9.4 | 8.6 | 16.4 |
| Programme coordination and assistance | 25.2 | 17.2 | 13.2 | 49.3 | 39.2 | 37.4 |
| Total | 51.2 | 43.9 | 35.3 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 9

## UNFPA ASSISTANCE BY STRATEGIC PLAN OUTCOMES*

Regular resources

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **Population and development** | **76.6** | **76.9** | **68.9** | **20.9** | **22.1** | **20.4** |
| 1.1 Population dynamics and interlinkages incorporated in public policies and expenditure frameworks | 31.2 | 35.3 | 28.5 | 8.5 | 10.1 | 8.5 |
| 1.2 Young people's rights and multisectoral needs in public policies and expenditure frameworks | 7.5 | 3.5 | 7.1 | 2.1 | 1.0 | 2.1 |
| 1.3 Data analysis and use at national and subnational levels | 29.6 | 27.7 | 28.0 | 8.1 | 7.9 | 8.3 |
| 1.4 Emerging population issues | 8.2 | 10.4 | 5.3 | 2.2 | 3.0 | 1.6 |
| **Reproductive health and rights** | **174.1** | **170.0** | **165.0** | **47.5** | **48.9** | **48.9** |
| 2.1 Reproductive rights and SRH** demand promoted in essential SRH package and integrated in public policies of development | 36.3 | 47.5 | 30.1 | 9.9 | 13.7 | 8.9 |
| 2.2 Access and utilization of quality maternal health services increased in order to reduce maternal mortality and morbidity | 86.8 | 70.2 | 86.5 | 23.7 | 20.2 | 25.7 |
| 2.3 Access to and utilization of quality voluntary family planning services by individuals and couples increased according to reproductive intention | 14.6 | 14.3 | 14.5 | 4.0 | 4.1 | 4.3 |
| 2.4 Demand, access to and utilization of quality HIV and sexually transmitted infection (STI) prevention services, especially for women, young people and other vulnerable groups | 16.7 | 16.6 | 16.6 | 4.6 | 4.8 | 4.9 |
| 2.5 Access of young people to SRH, HIV and gender-based violence (GBV) prevention services improved | 19.5 | 21.4 | 17.3 | 5.3 | 6.1 | 5.1 |
| **Gender equality** | **43.8** | **40.3** | **35.6** | **11.9** | **11.6** | **10.6** |
| 3.1 Gender equality and the human rights of women and adolescent girls, particularly their reproductive rights, integrated in national policies, development framework and laws | 14.6 | 12.1 | 10.7 | 4.0 | 3.5 | 3.2 |
| 3.2 Gender equality, reproductive rights and the empowerment of women and adolescent girls promoted through an enabling sociocultural environment that is conducive to male participation and the elimination of harmful practices | 11.6 | 10.1 | 12.5 | 3.2 | 2.9 | 3.7 |
| 3.3 Human rights protection systems and participatory mechanisms strengthened to protect reproductive rights of women and adolescent girls, including the right to be free from violence | 1.8 | 1.8 | 2.1 | 0.5 | 0.5 | 0.6 |
| 3.4 Responses to gender-based violence, particularly domestic and sexual violence, expanded through improved policies, protection systems, legal enforcement and sexual and reproductive health and HIV-prevention services, including emergency and post-emergency situations | 15.9 | 16.3 | 10.3 | 4.2 | 4.7 | 3.1 |
| **Programme coordination and assistance** | **72.0** | **60.7** | **67.7** | **19.7** | **17.4** | **20.1** |
| **Total** | **366.2** | **347.9** | **337.2** | **100.0** | **100.0** | **100.0** |

* All data used throughout these tables are provisional. Totals may not add up due to rounding. The 2008 data include projects which were coded using the UNFPA 2004-2007 multi year funding framework Atlas output codes. These codes are different from the ones used for the 2008-2011 strategic plan. Therefore, data for 2008 may not be directly comparable to that for 2009 and 2010. For the full strategic plan, 2008-2011, matrix delineating UNFPA goals, outcomes, indicators and strategies, see www.unfpa.org/about/vision. Through decision 2009/16, the strategic plan was extended to 2013.

** SRH - sexual and reproductive health.

## C. Biennial support budget

21. The gross and net biennial support budget (BSB) appropriations for the 2010-2011 biennium are $274.5 million and $236.3 million, respectively.

22. Actual BSB activity for the year can be summarized as follows:

| | 2010 |
|---|---|
| | $m |
| Gross BSB expenditures | 126.4 |
| Credits to BSB | (19.5) |
| Net BSB expenditures | 106.9 |
| | |
| Total expenditure | 801.4 |
| Gross BSB as percentage of total expenditure | 15.8% |

23. Actual BSB expenditures can be summarized as follows:

| | 2010 |
|---|---|
| | $m |
| Posts | 97.1 |
| Operating expenses | 14.1 |
| Reimbursement to United Nations agencies | 8.3 |
| Furniture and equipment | 1.5 |
| Travel | 1.8 |
| Consultants | 2.0 |
| Insurance and Security | 1.3 |
| Other staff costs | 0.3 |
| Gross total | 126.4 |
| Credits to BSB | (19.5) |
| Net BSB expenditures | 106.9 |

Expenditures have been stated in line with expenditure categories used in the biennial support budget, 2010-2011 (DP/FPA/2009/10).

24. Gross BSB appropriations for the 2010-2011 biennium were 46.0 per cent utilized as of 31 December 2010, i.e., gross expenditures of $126.4 million at end of 2010 against appropriations of $274.5 million. Annex 1, table 25, provides a trend analysis of gross biennial support budget expenditures. In accordance with Executive Board decision 2009/ 6 on the estimates for the UNFPA biennial support budget, 2010-2011, information is provided in table 26: Integrated resource plan, 2010-2011, on actual financial performance during 2010.

25. Personnel. As of 1 January 2010, the number of budget posts totalled 1,125, comprising 564 Professional (including 276 national programme officer posts) and 561 General Service posts. The total includes 116 Professional and 89 General Service posts at headquarters; 57 Professional and 46 General Service posts in regional/subregional offices; and 391 Professional and 426 General Service posts in country offices. The percentage of women among UNFPA Professional staff on posts funded under the biennial support budget at headquarters and in the field was 44 per cent in 2010, one of the highest percentages among United Nations agencies and organizations. Moreover, in 2010, 8 of the 15 members of the Fund's Executive Committee were women.

### D. Reorganization, implementation of the enterprise resource planning system and the International Public Sector Accounting Standards

26. Expenditures of $2.2 million were incurred in connection with the one-time cost of reorganization. The revised total estimated cost approved by the Executive Board in its decision 2009/26 is $24.4 million. Expenditures amounting to $17.0 million have been incurred, and the balance is expected to be spent in 2011.

27. Expenditures of $1.8 million were incurred for the enterprise resource planning (ERP) system and $2.2 million for implementation of the International Public Sector Accounting Standards (IPSASs) in the year ended 31 December 2010 (in 2009 it was $2.5 million for ERP and $0.6 million for IPSASs, respectively). Cumulative expenditures since inception total $29.2 million against total development costs for ERP and IPSASs implementation approved by the Executive Board in the amount of $34.4 million.

### E. Fund balances and reserves

28. The balance of unexpended regular resources at the end of 2010 after adjustment for staff benefits and other reserves was $59.7 million (in 2009 it was $43.6 million). This amount is 12.2 per cent of regular resources contribution income and is available for programming in 2011. Annex 1, table 27, delineates the movements in reserves and fund balances.

29. At 31 December 2010, the operational reserve was increased to $98.2 million (in 2009 it was $93.9 million). This amount equals 20 per cent of the 2010 regular resources contributions income, in accordance with UNFPA Financial rule 112.1.

## III. OTHER RESOURCES

### A. Income and expenditure

30. Total income to other resources during the year was $362.3 million (in 2009 it was $296.6 million) comprising contributions of $359.3 million (in 2009 it was $289.6 million). Interest income was $1.5 million and other income was $1.4 million (in 2009 interest income was $5.8 million and other income was $1.2 million). Other resources include contributions to co-financing, Junior Professional Officers programme and procurement services.

31. Activities financed by co-financing funds can be summarized as follows:

| | Trust Funds | Other Trust Funds | 2010 Total | 2009 Total |
|---|---|---|---|---|
| | $m | $m | $m | $m |
| Fund balance at 1 January | 250.3 | 9.1 | 259.4 | 307.1 |
| Contributions | 355.2 | 2.0 | 357.2 | 270.1 |
| Programme activities | (312.0) | (0.3) | (312.3) | (302.4) |
| Other income, expenditure, and adjustments | (17.8) | 1.0 | (16.8) | (15.9) |
| Fund balance at 31 December | 275.7 | 11.8 | 287.5 | 258.9 |

32. Tables 10 to 18 delineate programme activities expenditure funded from other resources, excluding Junior Professional Officers programme and procurement services.

Table 10

UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE

(Expenditures -- Other resources)*

**UNFPA ASSISTANCE BY PROGRAMME AREAS**

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| Reproductive health | 235.6 | 227.0 | 135.5 | 75.4 | 75.1 | 63.5 |
| Population and development | 31.3 | 38.4 | 55.1 | 10.0 | 12.7 | 25.8 |
| Gender equality and women's empowerment | 40.3 | 39.0 | 23.5 | 12.9 | 12.9 | 11.0 |
| Programme coordination and assistance | 4.7 | (2.0) | (0.7) | 1.6 | (0.7) | (0.3) |
| Total | 312.0 | 302.4 | 213.5 | 100.0 | 100.0 | 100.0 |
| **UNFPA ASSISTANCE BY REGION** | | | | | | |
| Africa (sub-Saharan) | 109.0 | 102.8 | 76.7 | 34.9 | 34.0 | 35.9 |
| Arab States | 19.0 | 26.9 | 34.7 | 6.1 | 8.9 | 16.2 |
| Eastern Europe and Central Asia | 8.1 | 10.8 | 10.0 | 2.6 | 3.6 | 4.7 |
| Asia and the Pacific | 37.5 | 29.1 | 23.2 | 12.0 | 9.6 | 10.8 |
| Latin America and the Caribbean | 51.8 | 36.3 | 28.2 | 16.6 | 12.0 | 13.2 |
| Global programme | 86.6 | 96.5 | 40.9 | 27.8 | 31.9 | 19.2 |
| Total | 312.0 | 302.4 | 213.5 | 100.0 | 100.0 | 100.0 |
| **UNFPA ASSISTANCE BY CATEGORY** | | | | | | |
| Country/territory | 205.9 | 190.0 | 164.3 | 65.9 | 62.8 | 77.0 |
| Global and regional | 106.1 | 112.4 | 49.2 | 34.1 | 37.2 | 23.0 |
| Total | 312.0 | 302.4 | 213.5 | 100.0 | 100.0 | 100.0 |

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 11

UNFPA PROGRAMME IN 2010, 2009 AND 2008 AT A GLANCE (Cont'd)
(Expenditures - - Other resources)*

**COUNTRY/TERRITORY ACTIVITIES BY GROUP**

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| A | 153.1 | 137.2 | 119.2 | 74.3 | 72.2 | 72.6 |
| B | 40.1 | 33.5 | 32.0 | 19.5 | 17.6 | 19.5 |
| C | 11.6 | 18.2 | 12.3 | 5.6 | 9.6 | 7.4 |
| Other countries/territories | 1.1 | 1.1 | 0.8 | 0.6 | 0.6 | 0.5 |
| Total country/territory activities | 205.9 | 190.0 | 164.3 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory | 205.9 | 190.0 | 164.3 | 65.9 | 62.8 | 77.0 |
| Global and regional | 106.1 | 112.4 | 49.2 | 34.1 | 37.2 | 23.0 |
| Total | 312.0 | 302.4 | 213.5 | 100.0 | 100.0 | 100.0 |
| **UNFPA ASSISTANCE BY IMPLEMENTING AGENCY** | | | | | | |
| Governments | 56.4 | 47.5 | 39.9 | 18.1 | 15.7 | 18.7 |
| United Nations agencies | 0.4 | 1.2 | 1.8 | 0.1 | 0.4 | 0.8 |
| UNFPA [a] | 205.9 | 209.3 | 148.0 | 66.0 | 69.2 | 69.3 |
| Non-governmental organizations | 49.3 | 44.4 | 23.7 | 15.8 | 14.7 | 11.1 |
| Total | 312.0 | 302.4 | 213.5 | 100.0 | 100.0 | 100.0 |

[a] Includes assistance to procurement for government projects.

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 12

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION

Other resources

**AFRICA (SUB-SAHARAN)***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 78.5 | 70.2 | 42.6 | 72.0 | 68.3 | 55.6 |
| Population and development | 12.4 | 12.7 | 23.5 | 11.4 | 12.3 | 30.7 |
| Gender equality and women's empowerment | 16.5 | 19.3 | 9.1 | 15.2 | 18.8 | 11.9 |
| Programme coordination and assistance | 1.5 | 0.7 | 1.4 | 1.4 | 0.7 | 1.8 |
| Total | 109.0 | 102.8 | 76.7 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 104.4 | 100.1 | 73.3 | 99.4 | 99.7 | 98.9 |
| B | 0.6 | 0.3 | 0.8 | 0.6 | 0.3 | 1.1 |
| Total country/territory activities | 105.0 | 100.4 | 74.1 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 105.0 | 100.4 | 74.1 | 96.3 | 97.7 | 96.6 |
| Regional activities | 4.0 | 2.4 | 2.6 | 3.7 | 2.3 | 3.4 |
| Total region | 109.0 | 102.8 | 76.7 | 100.0 | 100.0 | 100.0 |

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 13

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION

Other resources

**ARAB STATES***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 10.6 | 12.4 | 11.5 | 55.8 | 46.1 | 33.2 |
| Population and development | 2.3 | 8.6 | 18.0 | 12.1 | 32.0 | 52.0 |
| Gender equality and women's empowerment | 5.3 | 5.2 | 4.2 | 27.9 | 19.3 | 12.1 |
| Programme coordination and assistance | 0.8 | 0.7 | 0.9 | 4.2 | 2.6 | 2.6 |
| Total | 19.0 | 26.9 | 34.7 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 10.8 | 17.6 | 28.3 | 60.7 | 68.0 | 83.2 |
| B | 5.8 | 7.7 | 5.2 | 32.6 | 29.7 | 15.3 |
| C | 0.8 | 0.1 | 0.1 | 4.5 | 0.4 | 0.3 |
| Other countries/territories | 0.4 | 0.5 | 0.4 | 2.2 | 1.9 | 1.2 |
| Total country/territory activities | 17.8 | 25.9 | 34.0 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 17.8 | 25.9 | 34.0 | 93.2 | 96.3 | 98.0 |
| Regional activities | 1.3 | 1.0 | 0.7 | 6.8 | 3.7 | 2.0 |
| Total region | 19.0 | 26.9 | 34.7 | 100.0 | 100.0 | 100.0 |

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 14

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION

Other resources

**EASTERN EUROPE AND CENTRAL ASIA***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 4.1 | 7.4 | 5.2 | 50.6 | 67.9 | 52.0 |
| Population and development | 1.1 | 1.4 | 0.3 | 13.6 | 12.8 | 3.0 |
| Gender equality and women's empowerment | 2.7 | 2.0 | 3.8 | 33.3 | 18.3 | 38.0 |
| Programme coordination and assistance | 0.2 | 0.1 | 0.7 | 2.5 | 1.0 | 7.0 |
| Total | 8.1 | 10.8 | 10.0 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | | | | | | |
| B | 2.3 | 2.7 | 1.5 | 35.9 | 29.0 | 17.0 |
| C | 3.4 | 5.9 | 6.8 | 53.1 | 63.4 | 78.4 |
| Other countries/territories | 0.7 | 0.7 | 0.4 | 10.9 | 7.5 | 4.6 |
| Total country/territory activities | 6.4 | 9.3 | 8.8 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 6.4 | 9.3 | 8.8 | 79.0 | 86.1 | 88.0 |
| Regional activities | 1.7 | 1.5 | 1.2 | 21.0 | 13.9 | 12.0 |
| Total region | 8.1 | 10.8 | 10.0 | 100.0 | 100.0 | 100.0 |

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 15

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Other resources

**ASIA AND THE PACIFIC***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 27.1 | 18.9 | 13.8 | 72.3 | 64.9 | 59.7 |
| Population and development | 7.6 | 8.2 | 8.6 | 20.2 | 28.2 | 37.2 |
| Gender equality and women's empowerment | 2.4 | 1.9 | 0.7 | 6.4 | 6.5 | 3.0 |
| Programme coordination and assistance | 0.4 | 0.1 | | 1.1 | 0.4 | |
| Total | 37.5 | 29.1 | 23.2 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 21.5 | 14.0 | 11.8 | 66.1 | 56.9 | 53.9 |
| B | 8.9 | 8.2 | 8.3 | 27.4 | 33.3 | 37.9 |
| C | 2.1 | 2.4 | 1.8 | 6.5 | 9.8 | 8.2 |
| Total country/territory activities | 32.5 | 24.6 | 21.9 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 32.5 | 24.6 | 21.9 | 86.7 | 84.5 | 94.4 |
| Regional activities | 5.0 | 4.5 | 1.3 | 13.3 | 15.5 | 5.6 |
| Total region | 37.5 | 29.1 | 23.2 | 100.0 | 100.0 | 100.0 |

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 16

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Other resources

**LATIN AMERICA AND THE CARIBBEAN***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **By programme areas** | | | | | | |
| Reproductive health | 34.1 | 23.2 | 21.6 | 65.7 | 63.9 | 76.3 |
| Population and development | 5.3 | 4.4 | 3.1 | 10.2 | 12.1 | 11.0 |
| Gender equality and women's empowerment | 11.5 | 8.7 | 3.5 | 22.2 | 24.0 | 12.4 |
| Programme coordination and assistance | 1.0 | | 0.1 | 1.9 | | 0.3 |
| Total | 51.9 | 36.3 | 28.2 | 100.0 | 100.0 | 100.0 |
| **COUNTRY/TERRITORY ACTIVITIES BY GROUP** | | | | | | |
| A | 16.6 | 9.5 | 5.8 | 37.6 | 31.9 | 22.8 |
| B | 25.5 | 14.5 | 16.1 | 57.8 | 48.7 | 63.1 |
| C | 2.0 | 5.8 | 3.6 | 4.6 | 19.4 | 14.1 |
| Total country/territory activities | 44.2 | 29.8 | 25.6 | 100.0 | 100.0 | 100.0 |
| | | | | | | |
| Country/territory activities | 44.2 | 29.8 | 25.6 | 85.3 | 82.1 | 90.8 |
| Regional activities | 7.6 | 6.5 | 2.6 | 14.7 | 17.9 | 9.2 |
| Total region | 51.9 | 36.3 | 28.2 | 100.0 | 100.0 | 100.0 |

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 17

UNFPA EXPENDITURES FOR 2010, 2009 AND 2008 BY REGION (Cont'd)

Other resources

**GLOBAL PROGRAMME***

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| Reproductive health | 81.3 | 91.5 | 37.0 | 93.9 | 94.8 | 90.5 |
| Population and development | 2.6 | 3.1 | 1.7 | 3.0 | 3.2 | 4.1 |
| Gender equality and women's empowerment | 1.9 | 1.9 | 2.2 | 2.2 | 2.0 | 5.4 |
| Programme coordination and assistance | 0.8 | - | - | 0.9 | - | - |
| Total | 86.6 | 96.5 | 40.9 | 100.0 | 100.0 | 100.0 |

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 18

UNFPA ASSISTANCE BY STRATEGIC PLAN OUTCOMES*

Other resources

| | $ millions | | | Percentage | | |
|---|---|---|---|---|---|---|
| | **2010** | **2009** | **2008** | **2010** | **2009** | **2008** |
| **Population and development** | **31.4** | **38.4** | **55.1** | **10.1** | **12.7** | **25.8** |
| 1.1 Population dynamics and interlinkages incorporated in public policies and expenditure frameworks | 8.3 | 15.2 | 14.4 | 2.7 | 5.0 | 6.7 |
| 1.2 Young people's rights and multisectoral needs in public policies and expenditure frameworks | 3.3 | 3.5 | 3.8 | 1.1 | 1.2 | 1.8 |
| 1.3 Data analysis and use at national and subnational level | 17.0 | 18.4 | 35.9 | 5.4 | 6.1 | 16.8 |
| 1.4 Emerging population issues | 2.8 | 1.3 | 1.0 | 0.9 | 0.4 | 0.5 |
| **Reproductive health and rights** | **235.6** | **227.0** | **135.5** | **75.5** | **75.1** | **63.5** |
| 2.1 Reproductive rights and SRH** demand promoted in essential SRH package and integrated in public policies of development | 86.6 | 95.6 | 39.6 | 27.7 | 31.6 | 18.5 |
| 2.2 Access and utilization of quality maternal health services increased in order to reduce maternal mortality and morbidity | 88.0 | 69.1 | 53.7 | 28.2 | 22.9 | 25.2 |
| 2.3 Access to and utilization of quality voluntary family planning services by individuals and couples increased according to reproductive intention | 22.2 | 19.6 | 12.8 | 7.1 | 6.5 | 6.0 |
| 2.4 Demand, access to and utilization of quality HIV and sexually transmitted infection (STI) prevention services, especially for women, young people and other vulnerable groups | 20.1 | 22.7 | 18.2 | 6.4 | 7.5 | 8.5 |
| 2.5 Access of young people to SRH, HIV and gender-based violence (GBV) prevention services improved | 18.7 | 20.0 | 11.2 | 6.0 | 6.6 | 5.2 |
| **Gender equality** | **40.3** | **39.0** | **23.5** | **12.9** | **12.9** | **11.0** |
| 3.1 Gender equality and the human rights of women and adolescent girls, particularly their reproductive rights, integrated in national policies, development framework and laws | 5.4 | 5.2 | 6.9 | 1.7 | 1.7 | 3.2 |
| 3.2 Gender equality, reproductive rights and the empowerment of women and adolescent girls promoted through an enabling sociocultural environment that is conducive to male participation and the elimination of harmful practices | 9.3 | 7.4 | 3.8 | 3.0 | 2.5 | 1.8 |
| 3.3 Human rights protection systems and participatory mechanisms strengthened to protect reproductive rights of women and adolescent girls, including the right to be free from violence | 2.9 | 3.6 | 3.8 | 0.9 | 1.2 | 1.8 |
| 3.4 Responses to gender-based violence, particularly domestic and sexual violence, expanded through improved policies, protection systems, legal enforcement and sexual and reproductive health and HIV-prevention services including emergency and post-emergency situations | 22.7 | 22.7 | 9.0 | 7.3 | 7.5 | 4.2 |
| **Programme coordination and assistance** | **4.7** | **(2.0)** | **(0.7)** | **1.5** | **(0.7)** | **(0.3)** |
| **Total** | **312.0** | **302.4** | **213.5** | **100.0** | **100.0** | **100.0** |

*All data used throughout these tables are provisional. Totals may not add up due to rounding. The 2008 data include projects which were coded using the UNFPA 2004-2007 multi-year funding framework Atlas output codes. These codes are different from the ones used for the 2008-2011 strategic plan. Therefore, data for 2008 may not be directly comparable with that for 2009 and 2010. For the full strategic plan, 2008-2011, matrix delineating UNFPA goals, outcomes, indicators and strategies, see www.unfpa.org/about/vision. Through decision 2009/16, the strategic plan was extended to 2013.

**SRH – sexual and reproductive health.

### B. Fund balances

33. The excess of income over expenditure for the year of $44.2 million (in 2009 it was an excess of expenditure over income of $39.8 million), together with refunds to donors of $15.6 million (in 2009 it was $18.0 million) and a net transfer to UNFPA regular resources was $2.4 million (in 2009 net transfers from regular resources were $0.7 million), resulted in an increase in other resources fund balances from $277.8 million in 2009 to $289.5 million in 2010.

## IV. CASH AND INVESTMENTS

34. At 31 December 2010, cash and investments held by UNFPA totalled $343.1 million under regular resources, compared to $263.1 million in 2009, and $327.5 million under other resources, compared to $327.6 million in 2009. Cash and investments are shown in table 21. The market value of investments held at 31 December 2010 was $645.2 million.

## V. RECOMMENDATION

**35. The Executive Board may wish to:**

**(a)** ***Take note*** **of the present report DP/FPA/2011/3 (Part I)/Add. 1;**

**(b)** ***Recognize*** **the significance of increasing and achieving stability and predictability in contributions to UNFPA regular resources, which are the foundation and bedrock of the Fund's operations;**

**(c)** ***Recognize*** **that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation to assist countries in achieving the goals of the International Conference on Population and Development and the internationally agreed development goals.**

ANNEX 1

**Table 19**
**Income and expenditures and fund balances for the year ended 31 December 2010**

| | Regular resources | | Other resources | | Total resources | |
|---|---|---|---|---|---|---|
| | 2010 $million | 2009 $million | 2010 $million | 2009 $million | 2010 $million | 2009 $million |
| **INCOME** | | | | | | |
| Contributions a | 491.2 | 469.4 | 359.1 | 289.6 | 850.5 | 759.0 |
| Interest income | 10.1 | 10.7 | 1.5 | 5.8 | 11.6 | 16.5 |
| Other income | 6.4 | 6.3 | 1.4 | 1.2 | 7.8 | 7.5 |
| **Total income** | **507.7** | **486.4** | **362.3** | **296.6** | **870.0** | **783.0** |
| **EXPENDITURE** | | | | | | |
| Programme expenditure b | 366.2 | 347.9 | 316.8 | 332.7 | 683.0 | 680.6 |
| Net biennial support budget expenditures c | 106.9 | 104.3 | - | - | 106.9 | 104.3 |
| Reorganization | 2.2 | 7.8 | - | - | 2.2 | 7.8 |
| Implementation of IPSASs and ERP | 4.0 | 1.1 | - | - | 4.0 | 1.1 |
| Security | 3.7 | 4.0 | - | - | 3.7 | 4.0 |
| Other expenditure | - | 0.2 | 1.5 | - | 1.5 | 0.2 |
| **Total expenditure** | **483.0** | **467.3** | **318.3** | **332.7** | **801.4** | **800.0** |
| **Excess/(Deficit) of income over expenditure** | **24.7** | **19.1** | **43.9** | **(36.1)** | **68.6** | **(17.0)** |
| Provision for doubtful collection of Contribution Receivables | 0.4 | 0.1 | - | - | 0.4 | 0.1 |
| Provision for doubtful collection of Other Receivables | 0.0 | 0.4 | - | - | 0.0 | 0.4 |
| Other adjustments | (0.0) | (0.2) | (0.3) | 3.7 | (0.3) | 3.5 |
| **Net Excess/(Deficit) of income over expenditure** | **24.3** | **18.8** | **44.2** | **(39.8)** | **68.5** | **(21.0)** |
| Fund balances as at 1 January * | 65.5 | 76.6 | 278.4 | 335.0 | 343.8 | 411.5 |
| Savings on prior periods' obligations | - | (0.0) | - | - | - | (0.0) |
| Opening balance re-classified as liability | - | - | (15.0) | - | (15.0) | - |
| Staff Related Benefits | 3.0 | (16.4) | - | - | 3.0 | (16.4) |
| Transfers within Reserves | | | | | - | - |
| - to Operational Reserve | (4.4) | (12.8) | - | - | (4.4) | (12.8) |
| Refunds to Donors | - | - | (15.6) | (18.0) | (15.6) | (18.0) |
| Transfers within UNFPA Resources | 1.1 | (0.2) | (2.4) | 0.7 | 0.7 | 0.6 |
| **Fund balances at 31 December d** | **91.5** | **66.0** | **289.5** | **277.8** | **381.1** | **343.8** |

* Note: Funds of $0.59 million were re-classified from regular resources to other resources as at 1 January 2010.

a See annex 1, table 22 for further analysis of contributions in excess of $1.0 million.
b See annex 1, table 23 for analysis of expenditures on programme activities by recipient country and region.
c See annex 1, table 25 for analysis of biennial support budget.
d See annex 1, table 27 for analysis of reserves and fund balances.

IPSASs - International Public Sector Accounting Standards
ERP - Enterprise resource planning

All data used in annex 1, tables 19 to 27 are provisional and totals may not add up due to rounding.

Table 20
Income and expenditure and fund balances for the year ended 31 December 2010 - Other resources

| | Co-financing | | Junior Professional Officers Programme | | Procurement Services | | Total Other | |
|---|---|---|---|---|---|---|---|---|
| | 2010 $million | 2009 $million | 2010 $million | 2009 $million | 2010 $million | 2009 $million | 2010 $million | 2009 $million |
| **[illegible]** | | | | | | | | |
| [illegible] | 307.2 | 270.1 | 2.1 | 1.7 | - | 17.8 | 359.3 | 289.6 |
| [illegible] | 1.5 | 1.4 | - | - | - | 0.4 | 1.5 | 5.8 |
| [illegible] | 0.1 | 0.3 | 0.4 | - | 0.9 | 1.0 | 1.4 | 1.2 |
| **[illegible]** | **308.8** | **271.7** | **2.6** | **1.7** | **0.9** | **19.2** | **362.3** | **296.6** |
| **[illegible]** | | | | | | | | |
| [illegible] | 312.0 | 302.4 | 1.1 | 2.5 | 1.7 | 28.0 | 316.8 | 332.7 |
| [illegible] | 1.5 | - | - | - | - | - | 1.5 | - |
| **[illegible]** | **313.5** | **302.4** | **1.1** | **2.5** | **1.7** | **28.0** | **318.3** | **332.7** |
| [illegible] | 43.3 | (30.6) | (0.6) | (0.5) | (0.8) | (8.8) | 43.9 | (36.1) |
| [illegible] | (0.2) | 3.7 | 0.0 | 0.0 | 0.0 | 0.0 | (0.3) | 3.7 |
| **[illegible]** | **0.0** | **(0.6)** | **(0.5)** | **(0.5)** | **(0.8)** | **(8.8)** | **44.2** | **(39.8)** |
| [illegible] | 299.8 | 307.1 | 2.0 | 2.0 | 16.4 | 25.3 | 278.4 | 335.0 |
| [illegible] | - | - | - | - | (15.0) | - | (15.0) | - |
| [illegible] | (15.6) | (17.8) | - | - | - | (0.2) | (15.6) | (18.0) |
| [illegible] | (1.8) | 0.6 | - | 0.5 | (0.6) | 0.2 | (2.4) | 0.7 |
| **[illegible]** | **297.5** | **289.9** | **2.0** | **2.0** | **0.0** | **16.4** | **289.5** | **277.8** |

**Table 21**
**Assets, liabilities and fund balances for the year ended 31 December 2010**

| | Regular resources | | Other resources | | Total resources | |
|---|---|---|---|---|---|---|
| | 2010 $million | 2009 $million | 2010 $million | 2009 $million | 2010 $million | 2009 $million |
| **ASSETS** | | | | | | |
| Cash | 22.5 | 12.1 | - | 0.2 | 22.5 | 12.3 |
| Investments | 320.6 | 251.0 | 327.5 | 327.4 | 648.1 | 578.4 |
| **Total cash and investments** | **343.1** | **263.1** | **327.5** | **327.6** | **670.6** | **590.7** |
| Accounts Receivable | | | | | | |
| Contributions Receivable | 18.1 | 3.4 | 28.0 | - | 46.1 | 3.4 |
| Provision for Doubtful Collection of Contributions Receivable | (0.8) | (0.1) | - | - | (0.8) | (0.1) |
| Due from UN Agencies | - | 17.4 | - | (11.8) | - | 5.6 |
| Due from procurement activities | - | - | 0.4 | - | 0.4 | - |
| Other | 10.2 | 10.1 | 0.2 | 0.3 | 10.4 | 10.4 |
| Other assets | | | | | | |
| Operating Funds provided to: | | | | | | |
| Government | 6.0 | 7.6 | 8.3 | 7.4 | 14.3 | 15.0 |
| UN Agencies | 1.0 | 0.2 | 1.4 | 0.5 | 2.4 | 0.7 |
| Inter-Governmental Institutions and NGOs | 2.2 | 2.2 | 3.1 | 4.6 | 5.2 | 6.8 |
| Long-term Receivable | 1.0 | 1.0 | - | - | 1.0 | 1.0 |
| **TOTAL ASSETS** | **380.6** | **304.9** | **369.0** | **328.6** | **749.6** | **633.5** |
| **LIABILITIES** | | | | | | |
| Contributions Received in Advance | 0.3 | 0.5 | - | - | 0.3 | 0.5 |
| Deferred revenue | 2.1 | - | - | - | 2.1 | - |
| Accounts Payable | | | | | | |
| Unliquidated Obligations | 0.2 | 0.5 | 0.0 | 0.0 | 0.2 | 0.5 |
| Due to UN Agencies | 45.7 | - | 11.8 | - | 57.5 | - |
| Advance to procurement activities | - | - | 14.7 | - | 14.7 | - |
| Other | 17.8 | 19.8 | 51.3 | 49.4 | 69.1 | 69.1 |
| Operating Fund Payable to: | | | | | | |
| Government | 3.3 | 2.8 | 0.7 | 0.5 | 4.0 | 3.3 |
| UN Agencies | 0.3 | 0.2 | 0.0 | 0.0 | 0.3 | 0.2 |
| Inter-Governmental Institutions and NGOs | 0.7 | 0.8 | 0.9 | 0.9 | 1.7 | 1.7 |
| Long-term Liabilities | 115.4 | 115.4 | - | - | 115.4 | 115.4 |
| **TOTAL LIABILITIES** | **185.9** | **140.1** | **79.5** | **50.8** | **265.3** | **190.9** |
| Reserves and fund balances | | | | | | |
| Operational Reserve | 98.2 | 93.9 | - | - | 98.2 | 93.9 |
| Reserve for Field Accommodation | 5.0 | 5.0 | - | - | 5.0 | 5.0 |
| Designated Fund Balances | 62.7 | 58.9 | - | - | 62.7 | 58.9 |
| Unrestricted fund balances | 28.8 | 7.1 | 289.5 | 277.8 | 318.3 | 285.0 |
| **TOTAL RESERVES AND FUND BALANCES** | **194.8** | **164.9** | **289.5** | **277.8** | **484.3** | **442.7** |
| **TOTAL LIABILITIES AND RESERVES AND FUND BALANCES** | **380.6** | **305.0** | **369.0** | **328.6** | **749.6** | **633.6** |

**Table 22**
**Regular resources - Contributions in excess of $1.0 million for the year ended 31 December 2010**

| Donor | 2010 | | | 2009 | | | Variance | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total | Due to exchange gain (loss) | Due to increase / (decrease) in contribution |
| | Currency | Local | $ | Currency | Local | $ | $ | $ | $ |
| Australia | A$ | 8,000,000 | 7,311,852 | A$ | 6,000,000 | 4,709,576 | 2,602,276 | 774,313 | 1,827,963 |
| Austria | Euro | 1,300,000 | 1,826,639 | Euro | 1,250,000 | 1,656,555 | 170,084 | 99,829 | 70,255 |
| Belgium | Euro | 5,000,000 | 6,363,188 | Euro | 4,500,000 | 6,184,871 | 178,317 | (458,001) | 636,319 |
| China | $ | | 1,050,000 | $ | | | 1,050,000 | - | 1,050,000 |
| Canada | C$ | 17,350,000 | 17,059,980 | C$ | 14,850,000 | 11,861,022 | 5,198,958 | 2,740,748 | 2,458,210 |
| Denmark | DKr | 205,000,000 | 37,124,230 | DKr | 230,000,000 | 39,498,540 | (2,374,310) | 2,153,036 | (4,527,345) |
| Finland | Euro | 25,000,000 | 33,738,192 | Euro | 21,000,000 | 27,851,458 | 5,886,734 | 488,623 | 5,398,111 |
| France | Euro | 1,700,000 | 2,294,197 | Euro | 2,200,000 | 2,813,299 | (519,102) | 155,662 | (674,764) |
| Germany | Euro | 14,800,000 | 19,498,937 | Euro | 18,000,000 | 25,340,848 | (5,841,911) | (1,625,925) | (4,215,986) |
| Ireland | Euro | 3,000,000 | 3,663,004 | Euro | 3,000,000 | 4,219,409 | (556,405) | (556,405) | - |
| Italy | Euro | 1,000,000 | 1,400,560 | Euro | | | 1,400,560 | - | 1,400,560 |
| Japan | $ | | 25,438,946 | $ | | 30,065,759 | (4,626,813) | - | (4,626,813) |
| Luxembourg | Euro | 2,650,000 | 3,576,248 | Euro | 2,650,000 | 3,477,690 | 98,558 | 98,558 | - |
| Netherlands | Euro | 54,538,000 | 73,600,540 | Euro | 62,538,000 | 80,890,873 | (7,290,333) | 3,515,888 | (10,796,221) |
| New Zealand | NZD | 6,000,000 | 4,423,800 | NZD | 6,000,000 | 3,459,000 | 964,800 | 964,800 | - |
| Norway | Nkr | 332,000,000 | 54,133,377 | Nkr | 332,000,000 | 48,046,310 | 6,087,067 | 6,087,067 | - |
| Spain | Euro | 16,000,000 | 21,419,009 | Euro | 14,000,000 | 20,710,059 | 708,950 | (1,968,426) | 2,677,376 |
| Sweden | Skr | 423,500,000 | 60,563,772 | Skr | 450,000,000 | 59,016,008 | 1,547,764 | 5,337,469 | (3,789,705) |
| Switzerland | SWF | 28,000,000 | 29,184,156 | SWF | 14,000,000 | 12,477,718 | 16,706,438 | 2,114,360 | 14,592,078 |
| United Kingdom | £ | 20,000,000 | 30,227,803 | £ | 22,005,000 | 34,510,377 | (4,282,574) | (1,252,237) | (3,030,337) |
| United States of America | $ | | 51,400,000 | $ | | 46,100,000 | 5,300,000 | - | 5,300,000 |
| Other donors | | | 5,888,298 | | | 6,556,728 | (668,430) | - | (668,430) |
| Total contributions | | | 491,186,729 | | | 469,436,100 | 21,750,629 | 18,669,358 | 3,081,271 |

| Table 23<br>Programme activities expenditure by recipient country/territory and region | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | Regular resources | | Other resources | | Total resources | |
| | Country/Territory category | 2010<br>$million | 2009<br>$million | 2010<br>$million | 2009<br>$million | 2010<br>$million | 2009<br>$million |
| **Sub-Saharan Africa** | | | | | | | |
| Angola | A | 1.8 | 2.1 | - | 0.1 | 1.8 | 2.2 |
| Benin | A | 2.0 | 2.1 | 1.3 | 0.6 | 3.3 | 2.6 |
| Burkina Faso | A | 2.9 | 3.2 | 5.3 | 3.6 | 8.2 | 6.7 |
| Burundi | A | 2.4 | 2.4 | 1.6 | 1.6 | 4.0 | 3.9 |
| Cameroon | A | 3.6 | 4.5 | 0.5 | 0.7 | 4.1 | 5.2 |
| Cape Verde | A | 1.2 | 1.4 | 0.9 | - | 2.1 | 1.4 |
| Central African Republic | A | 2.6 | 2.3 | 1.6 | 1.8 | 4.2 | 4.1 |
| Chad | A | 3.9 | 3.7 | 3.1 | 6.5 | 7.0 | 10.3 |
| Comoros | A | 0.8 | 0.9 | 0.6 | 0.1 | 1.4 | 1.0 |
| Congo | A | 2.3 | 2.3 | 0.5 | 0.7 | 2.8 | 2.5 |
| Cote d'Ivoire | A | 5.1 | 4.9 | 2.1 | 4.6 | 7.2 | 9.5 |
| Democratic Republic of the Congo | A | 7.3 | 8.4 | 4.9 | 7.9 | 12.2 | 16.3 |
| Equatorial Guinea | A | 1.1 | 1.2 | 0.4 | 0.1 | 1.4 | 1.3 |
| Eritrea | A | 2.4 | 1.8 | 2.5 | 2.8 | 4.9 | 4.6 |
| Ethiopia | A | 5.0 | 6.1 | 9.2 | 10.3 | 14.3 | 16.4 |
| Gabon | A | 1.2 | 1.0 | 0.1 | 0.2 | 1.3 | 1.2 |
| Gambia | A | 1.3 | 1.0 | 0.4 | - | 1.7 | 1.0 |
| Ghana | A | 4.1 | 3.0 | 0.9 | 0.9 | 5.0 | 3.9 |
| Guinea | A | 2.4 | 3.2 | 1.5 | 0.6 | 3.8 | 3.8 |
| Guinea-Bissau | A | 1.5 | 2.3 | 0.7 | 1.0 | 2.2 | 3.3 |
| Kenya | A | 4.8 | 5.0 | 1.6 | 2.6 | 6.4 | 7.6 |
| Lesotho | A | 1.7 | 1.5 | 0.5 | 0.4 | 2.2 | 1.8 |
| Liberia | A | 2.5 | 2.6 | 2.5 | 3.2 | 5.0 | 5.8 |
| Madagascar | A | 3.8 | 2.8 | 2.5 | 2.5 | 6.3 | 5.3 |
| Malawi | A | 4.3 | 3.6 | 5.3 | 2.6 | 9.6 | 6.2 |
| Mali | A | 2.7 | 2.6 | 3.9 | 1.9 | 6.6 | 4.5 |
| Mauritania | A | 2.7 | 2.5 | 1.7 | 1.3 | 4.4 | 3.8 |
| Mozambique | A | 4.1 | 4.2 | 7.1 | 9.1 | 11.3 | 13.2 |
| Namibia | A | 1.3 | 1.4 | 1.7 | 1.5 | 3.0 | 2.8 |
| Niger | A | 3.3 | 2.7 | 4.2 | 3.1 | 7.5 | 5.7 |
| Nigeria | A | 6.7 | 5.5 | 5.2 | 5.0 | 12.0 | 10.5 |
| Rwanda | A | 2.7 | 3.0 | 1.5 | 1.4 | 4.2 | 4.3 |
| Sao Tome and Principe | A | 0.6 | 0.6 | 0.1 | 0.1 | 0.7 | 0.6 |
| Senegal | A | 2.1 | 1.4 | 2.0 | 1.1 | 4.1 | 2.5 |
| Sierra Leone | A | 2.6 | 2.8 | 7.6 | 4.9 | 10.2 | 7.8 |
| Swaziland | A | 1.3 | 1.2 | 0.1 | 0.1 | 1.4 | 1.4 |
| Togo | A | 1.4 | 1.4 | 2.3 | 0.6 | 3.7 | 2.1 |
| Uganda | A | 6.8 | 7.2 | 5.2 | 4.8 | 12.0 | 12.1 |
| United Republic of Tanzania | A | 4.6 | 4.3 | 2.4 | 0.6 | 7.0 | 4.9 |
| Zambia | A | 3.7 | 3.3 | 0.5 | 1.3 | 4.2 | 4.6 |
| Zimbabwe | A | 4.5 | 4.3 | 8.2 | 8.4 | 12.8 | 12.7 |
| Total Category A Countries/Territories | | 123.0 | 121.5 | 104.4 | 100.0 | 227.5 | 221.5 |
| | | | | | | | |
| Botswana | B | 1.4 | 1.9 | 0.2 | 0.2 | 1.7 | 2.1 |
| South Africa | B | 1.7 | 1.5 | 0.4 | 0.1 | 2.1 | 1.6 |
| Total Category B Countries/Territories | | 3.1 | 3.4 | 0.6 | 0.3 | 3.7 | 3.7 |
| | | | | | | | |
| Mauritius | C | 0.0 | 0.2 | - | - | 0.0 | 0.2 |
| Seychelles | C | 0.1 | 0.0 | - | - | 0.1 | 0.0 |
| Total Category C Countries/Territories | | 0.1 | 0.2 | - | - | 0.1 | 0.2 |
| | | | | | | | |
| Total country/territory projects | | 126.2 | 125.1 | 105.0 | 100.4 | 231.2 | 225.5 |
| Regional projects | | 9.7 | 11.1 | 4.0 | 2.5 | 13.7 | 13.6 |
| Total programme activities expenditure | | 135.9 | 136.2 | 109.0 | 102.8 | 244.9 | 239.2 |

**Table 23 (cont'd)**

**Programme activities expenditure by recipient country/territory and region**

| | Country/Territory category | Regular resources | | Other resources | | Total resources | |
|---|---|---|---|---|---|---|---|
| | | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| | | $million | $million | $million | $million | $million | $million |
| **Arab States** | | | | | | | |
| Djibouti | A | 0.7 | 1.0 | 0.5 | 0.7 | 1.2 | 1.7 |
| Occupied Palestinian Territory | A | 2.0 | 2.2 | 1.8 | 1.9 | 3.9 | 4.1 |
| Somalia | A | 1.8 | 2.1 | 0.6 | 1.0 | 2.4 | 3.1 |
| Sudan | A | 6.9 | 8.6 | 6.8 | 11.3 | 13.7 | 19.9 |
| Yemen | A | 2.3 | 2.6 | 1.1 | 2.7 | 3.3 | 5.3 |
| Total Category A Countries/Territories | | 13.8 | 16.5 | 10.8 | 17.6 | 24.5 | 34.1 |
| | | | | | | | |
| Algeria | B | 0.2 | 0.6 | - | - | 0.2 | 0.6 |
| Egypt | B | 2.6 | 2.5 | 0.6 | 0.6 | 3.2 | 3.1 |
| Iraq | B | 2.2 | 1.9 | 1.9 | 3.0 | 4.1 | 4.9 |
| Lebanon | B | 0.6 | 0.6 | 0.8 | 0.9 | 1.5 | 1.6 |
| Morocco | B | 1.8 | 2.1 | 1.0 | 0.9 | 2.8 | 3.1 |
| Syrian Arab Republic | B | 1.9 | 1.7 | 1.4 | 2.2 | 3.3 | 3.9 |
| Tunisia | B | 0.5 | 0.6 | 0.1 | 0.1 | 0.6 | 0.7 |
| Total Category B Countries/Territories | | 10.0 | 10.1 | 5.8 | 7.7 | 15.7 | 17.9 |
| | | | | | | | |
| Jordan | C | 0.8 | 0.7 | 0.8 | 0.1 | 1.5 | 0.8 |
| Total Category C Countries/Territories | | 0.8 | 0.7 | 0.8 | 0.1 | 1.5 | 0.8 |
| | | | | | | | |
| Oman | | 0.1 | 0.4 | 0.4 | 0.5 | 0.5 | 0.9 |
| Total other Countries/Territories | | 0.1 | 0.4 | 0.4 | 0.5 | 0.5 | 0.9 |
| | | | | | | | |
| Total country/territory projects | | 24.6 | 27.8 | 17.7 | 25.9 | 42.3 | 53.6 |
| Regional projects | | 2.7 | 3.2 | 1.3 | 1.0 | 4.0 | 4.2 |
| Total programme activities expenditure | | 27.3 | 31.0 | 19.0 | 26.9 | 46.3 | 57.8 |

**Table 23 (cont'd)**

**Programme activities expenditure by recipient country/territory and region**

| | Country/Territory category | Regular resources | | Other resources | | Total resources | |
|---|---|---|---|---|---|---|---|
| | | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| | | $million | $million | $million | $million | $million | $million |
| **Eastern Europe and Central Asia** | | | | | | | |
| Albania | B | 0.6 | 0.5 | 1.0 | 1.2 | 1.6 | 1.7 |
| Armenia | B | 0.5 | 0.5 | 0.3 | 0.5 | 0.8 | 1.0 |
| Azerbaijan | B | 0.8 | 0.7 | 0.2 | 0.5 | 1.0 | 1.2 |
| Bosnia and Herzegovina | B | 0.6 | 0.4 | 0.2 | - | 0.7 | 0.4 |
| Kazakhstan | B | 0.6 | 0.6 | 0.1 | 0.1 | 0.7 | 0.7 |
| Kyrgyzstan | B | 1.1 | 0.7 | 0.3 | 0.2 | 1.4 | 0.9 |
| Tajikistan | B | 1.2 | 0.8 | 0.1 | 0.1 | 1.3 | 0.9 |
| Turkmenistan | B | 0.7 | 0.6 | 0.0 | 0.1 | 0.7 | 0.7 |
| Uzbekistan | B | 1.1 | 1.0 | - | - | 1.1 | 1.0 |
| Total Category B Countries/Territories | | 7.1 | 5.7 | 2.2 | 2.7 | 9.3 | 8.5 |
| | | | | | | | |
| | | | | | | | |
| Georgia | C | 0.7 | 0.7 | 1.0 | 1.5 | 1.7 | 2.2 |
| Belarus | C | 0.4 | 0.6 | 0.0 | - | 0.5 | 0.6 |
| Bulgaria | C | 0.1 | 0.1 | - | - | 0.1 | 0.1 |
| Montenegro | C | - | - | - | - | - | - |
| Republic of Moldova | C | 0.5 | 0.4 | 0.3 | 0.3 | 0.8 | 0.7 |
| Romania | C | 0.2 | 0.4 | - | - | 0.2 | 0.4 |
| Russian Federation | C | 0.8 | 0.9 | 0.8 | 0.8 | 1.6 | 1.6 |
| Serbia | C | 0.1 | 0.1 | 0.0 | 0.0 | 0.2 | 0.1 |
| Turkey | C | 1.1 | 1.0 | 1.3 | 1.0 | 2.5 | 1.9 |
| Ukraine | C | 0.6 | 0.7 | - | 2.3 | 0.6 | 3.0 |
| Total Category C Countries/Territories | | 4.8 | 4.8 | 3.4 | 5.9 | 8.2 | 10.7 |
| | | | | | | | |
| Kosovo | | 0.6 | 0.5 | 0.4 | 0.4 | 0.9 | 0.9 |
| the former Yugoslav Rep. of Macedonia | | 0.3 | 0.3 | 0.3 | 0.3 | 0.6 | 0.5 |
| Total other Countries/Territories | | 0.8 | 0.7 | 0.7 | 0.7 | 1.5 | 1.4 |
| | | | | | | | |
| Total country/territory projects | | 12.7 | 11.3 | 6.4 | 9.3 | 19.0 | 20.5 |
| Regional projects | | 4.2 | 3.7 | 1.7 | 1.5 | 5.9 | 5.2 |
| Total programme activities expenditure | | 16.8 | 14.9 | 8.1 | 10.8 | 24.9 | 25.7 |

**Table 23 (cont'd)**

**Programme activities expenditure by recipient country/territory and region**

| | Country/Territory category | Regular resources | | Other resources | | Total resources | |
|---|---|---|---|---|---|---|---|
| | | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| | | $million | $million | $million | $million | $million | $million |
| **Asia and the Pacific** | | | | | | | |
| Afghanistan | A | 5.8 | 5.0 | 2.3 | 3.8 | 8.1 | 8.9 |
| Bangladesh | A | 6.6 | 6.3 | 1.8 | 2.2 | 8.4 | 8.6 |
| Bhutan | A | 1.0 | 1.0 | 0.2 | 0.0 | 1.2 | 1.0 |
| Cambodia | A | 4.2 | 4.0 | 2.4 | 1.5 | 6.5 | 5.5 |
| India | A | 13.3 | 12.3 | - | 0.0 | 13.3 | 12.3 |
| Lao People's Democratic Republic | A | 1.6 | 1.6 | 1.6 | 0.5 | 3.3 | 2.1 |
| Maldives | A | 0.5 | 0.4 | 0.0 | 0.1 | 0.5 | 0.5 |
| Myanmar | A | 5.9 | 5.7 | 2.5 | 3.0 | 8.4 | 8.7 |
| Nepal | A | 3.6 | 4.4 | 1.3 | 1.1 | 4.9 | 5.5 |
| Pacific Multi Islands* | A | - | 0.0 | - | 0.0 | - | 0.0 |
| Pakistan | A | 10.8 | 7.9 | 8.4 | 0.7 | 19.2 | 8.6 |
| Papua New Guinea | A | 2.1 | 1.6 | 0.4 | 0.7 | 2.5 | 2.2 |
| Timor-Leste | A | 3.0 | 2.7 | 0.5 | 0.4 | 3.5 | 3.1 |
| Total Category A Countries/Territories | | 58.5 | 52.9 | 21.5 | 14.0 | 79.9 | 66.9 |
| | | | | | | | |
| Democratic People's Rep. of Korea | B | 1.1 | 1.2 | 0.2 | 1.0 | 1.4 | 2.2 |
| Indonesia | B | 6.3 | 5.6 | 0.3 | 0.3 | 6.6 | 5.9 |
| Iran, Islamic Republic of | B | 1.5 | 1.5 | 0.1 | 0.0 | 1.6 | 1.5 |
| Mongolia | B | 1.8 | 1.5 | 1.1 | 0.7 | 2.9 | 2.2 |
| Philippines | B | 5.3 | 4.0 | 3.1 | 2.4 | 8.4 | 6.4 |
| Viet Nam | B | 4.0 | 3.9 | 4.1 | 3.8 | 8.1 | 7.7 |
| Total Category B Countries/Territories | | 20.0 | 17.7 | 8.9 | 8.2 | 29.0 | 25.9 |
| | | | | | | | |
| China | C | 3.4 | 3.6 | 1.1 | 1.0 | 4.6 | 4.6 |
| Malaysia | C | 0.4 | 0.4 | 0.0 | 0.0 | 0.4 | 0.4 |
| Pacific Multi Islands* | C | 2.7 | 2.3 | - | - | 2.7 | 2.3 |
| Sri Lanka | C | 3.0 | 2.2 | 0.7 | 1.2 | 3.7 | 3.4 |
| Thailand | C | 1.8 | 1.8 | 0.3 | 0.1 | 2.1 | 1.9 |
| Total Category C Countries/Territories | | 11.3 | 10.2 | 2.1 | 2.3 | 13.4 | 12.5 |
| | | | | | | | |
| | | | | | | | |
| Total country/territory projects | | 89.8 | 80.7 | 32.5 | 24.6 | 122.3 | 105.3 |
| Regional projects | | 6.3 | 7.2 | 4.9 | 4.5 | 11.2 | 11.6 |
| Total programme activities expenditure | | 96.0 | 87.8 | 37.5 | 29.1 | 133.6 | 116.9 |

*Figures for the Pacific Multi Islands comprise several islands, which for reporting purposes are classified under one heading. Pacific Multi Islands include the Cook Islands, Fiji Islands, Kiribati, Marshall Islands, Federated States of Micronesia, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu and Vanuatu.

**Table 23 (cont'd)**

**Programme activities expenditure by recipient country/territory and region**

| | Country/Territory category | Regular resources | | Other resources | | Total resources | |
|---|---|---|---|---|---|---|---|
| | | 2010 | 2009 | 2010 | 2009 | 2010 | 2009 |
| | | $million | $million | $million | $million | $million | $million |
| **Latin America and the Caribbean** | | | | | | | |
| Guatemala | A | 1.5 | 1.1 | 5.5 | 6.0 | 7.0 | 7.1 |
| Haiti | A | 6.6 | 2.6 | 9.7 | 2.6 | 16.3 | 5.2 |
| Honduras | A | 1.9 | 1.9 | 1.5 | 1.0 | 3.5 | 2.9 |
| Total Category A Countries/Territories | | 10.1 | 5.8 | 16.6 | 9.5 | 26.8 | 15.4 |
| | | | | | | | |
| Bolivia | B | 1.7 | 1.6 | 1.1 | 0.6 | 3.0 | 2.2 |
| Brazil | B | 1.6 | 1.6 | 1.2 | 1.4 | 2.7 | 3.0 |
| Colombia | B | 1.8 | 1.9 | 8.1 | 4.0 | 9.9 | 5.9 |
| Costa Rica | B | 0.7 | 0.6 | 0.5 | 0.3 | 1.2 | 1.0 |
| Dominican Republic | B | 1.6 | 1.3 | 1.0 | 0.5 | 2.6 | 1.8 |
| Ecuador | B | 1.1 | 0.9 | 1.4 | 1.0 | 2.5 | 1.9 |
| El Salvador | B | 1.4 | 1.4 | 0.6 | 0.2 | 2.0 | 1.5 |
| Nicaragua | B | 1.4 | 1.6 | 6.6 | 5.3 | 8.1 | 6.9 |
| Panama | B | 0.8 | 0.7 | 0.3 | 0.1 | 1.1 | 0.7 |
| Paraguay | B | 1.0 | 1.1 | 0.1 | 0.1 | 1.2 | 1.3 |
| Peru | B | 2.2 | 2.1 | 0.7 | 0.8 | 3.0 | 3.0 |
| Venezuela | B | 1.2 | 1.5 | 0.3 | 0.1 | 1.6 | 1.4 |
| Total Category B Countries/Territories | | 16.6 | 16.1 | 22.3 | 14.5 | 38.8 | 30.6 |
| | | | | | | | |
| Argentina | C | 0.8 | 0.7 | 0.2 | 0.2 | 0.9 | 0.8 |
| Caribbean, Eng/Dutch-speaking* | C | 1.6 | 1.4 | 1.2 | 1.0 | 2.9 | 2.3 |
| Chile | C | 0.2 | 0.3 | 0.2 | – | 0.4 | 0.3 |
| Cuba | C | 0.7 | 0.6 | 0.0 | 0.3 | 0.7 | 0.9 |
| Mexico | C | 1.6 | 1.3 | 1.6 | 2.9 | 3.2 | 4.2 |
| Uruguay | C | 0.8 | 0.7 | 2.0 | 1.5 | 2.8 | 2.2 |
| Total Category C Countries/Territories | | 5.7 | 4.9 | 5.3 | 5.8 | 10.9 | 10.7 |
| | | | | | | | |
| Total country/territory projects | | 32.4 | 26.8 | 44.2 | 29.8 | 76.5 | 56.7 |
| Regional projects | | 6.5 | 7.3 | 7.6 | 6.5 | 14.2 | 13.9 |
| Total programme activities expenditure | | 38.9 | 34.1 | 51.8 | 36.3 | 90.7 | 70.5 |

*This includes the English-speaking and Dutch-speaking islands in the Caribbean.

Table 24

Programme activities expenditure by recipient least developed countries and low-income economies

Regular resources (in $ millions)

| COUNTRY | Least Developed Countries | | | Low-Income Economies | | |
|---|---|---|---|---|---|---|
| | 2010 | 2009 | 2008 | 2010 | 2009 | 2008 |
| Afghanistan | 5.0 | 5.0 | 4.2 | 5.0 | 5.0 | 4.2 |
| Angola | 1.8 | 2.1 | 2.6 | | | |
| Bangladesh | 6.6 | 6.3 | 6.5 | 6.6 | 6.3 | 6.5 |
| Benin | 2.0 | 2.1 | 2.7 | 2.0 | 2.1 | 2.7 |
| Bhutan | 1.0 | 1.0 | 1.1 | | | |
| Burkina Faso | 2.9 | 3.2 | 2.9 | 2.9 | 3.2 | 2.9 |
| Burundi | 2.4 | 2.4 | 2.3 | 2.4 | 2.4 | 2.3 |
| Cambodia | 4.2 | 4.0 | 4.3 | 4.2 | 4.0 | 4.3 |
| Cape Verde | 1.2 | 1.4 | 1.4 | | | |
| Central African Republic | 2.6 | 2.3 | 2.8 | 2.6 | 2.3 | 2.8 |
| Chad | 3.9 | 3.7 | 4.9 | 3.9 | 3.7 | 4.9 |
| Comoros | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.8 |
| Cote d'Ivoire | | | | 5.1 | 4.9 | 5.5 |
| Democratic People's Republic of Korea | | | | 1.1 | 1.2 | 1.2 |
| Democratic Republic of the Congo | 7.3 | 8.4 | 7.9 | 7.3 | 8.4 | 7.9 |
| Djibouti | 0.7 | 1.0 | 0.7 | | | |
| Equatorial Guinea | 1.1 | 1.2 | 1.4 | | | |
| Eritrea | 2.4 | 1.8 | 1.3 | 2.4 | 1.8 | 1.3 |
| Ethiopia | 5.0 | 6.1 | 5.3 | 5.0 | 6.1 | 5.3 |
| Gambia | 1.3 | 1.0 | 1.2 | 1.3 | 1.0 | 1.2 |
| Ghana | | | | 4.1 | 3.0 | 3.2 |
| Guinea | 2.4 | 3.2 | 2.4 | 2.4 | 3.2 | 2.4 |
| Guinea-Bissau | 1.5 | 2.3 | 2.1 | 1.5 | 2.3 | 2.1 |
| Haiti | 6.6 | 2.6 | 3.3 | 6.6 | 2.6 | 3.3 |
| India | | | | 13.3 | 12.3 | 8.8 |
| Kenya | | | | 4.6 | 5.0 | 5.7 |
| Kyrgyzstan | | | | 1.1 | 0.7 | 0.9 |
| Lao People's Democratic Republic | 1.6 | 1.6 | 1.5 | 1.6 | 1.6 | 1.5 |
| Lesotho | 1.7 | 1.5 | 1.0 | | | |
| Liberia | 2.5 | 2.6 | 3.6 | 2.5 | 2.6 | 3.6 |
| Madagascar | 3.8 | 2.8 | 3.6 | 3.8 | 2.8 | 3.6 |
| Malawi | 4.3 | 3.6 | 3.7 | 4.3 | 3.6 | 3.7 |
| Maldives | 0.5 | 0.4 | 0.5 | | | |
| Mali | 2.7 | 2.6 | 2.7 | 2.7 | 2.6 | 2.7 |
| Mauritania | 2.7 | 2.5 | 3.0 | 2.7 | 2.5 | 3.0 |
| Mongolia | | | | 1.8 | 1.5 | 1.9 |
| Mozambique | 4.1 | 4.2 | 6.0 | 4.1 | 4.2 | 6.0 |
| Myanmar | 5.9 | 5.7 | 6.0 | 5.9 | 5.7 | 6.0 |
| Nepal | 3.6 | 4.4 | 5.6 | 3.6 | 4.4 | 5.6 |
| Niger | 3.3 | 2.7 | 2.2 | 3.3 | 2.7 | 2.2 |
| Nigeria | | | | 6.7 | 5.5 | 9.1 |
| Pakistan | | | | 10.8 | 7.9 | 6.7 |
| Papua New Guinea | | | | 2.1 | 1.6 | 1.4 |
| Rwanda | 2.7 | 3.0 | 3.0 | 2.7 | 3.0 | 3.0 |
| Sao Tome and Principe | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 |
| Senegal | 2.1 | 1.4 | 2.0 | 2.1 | 1.4 | 2.0 |
| Sierra Leone | 2.6 | 2.8 | 3.2 | 2.6 | 2.8 | 3.2 |
| Somalia | 1.8 | 2.1 | 2.0 | 1.8 | 2.1 | 2.0 |
| Sudan | 6.9 | 8.6 | 7.2 | 6.9 | 8.6 | 7.2 |
| Tajikistan | | | | 1.2 | 0.8 | 0.9 |
| Timor-Leste | 3.0 | 2.7 | 2.0 | 3.0 | 2.7 | 2.0 |
| Togo | 1.4 | 1.4 | 1.7 | 1.4 | 1.4 | 1.7 |
| Uganda | 6.8 | 7.2 | 6.4 | 6.8 | 7.2 | 6.4 |
| United Republic of Tanzania | 4.6 | 4.3 | 4.1 | 4.6 | 4.3 | 4.1 |
| Uzbekistan | | | | 1.1 | 1.0 | 1.2 |
| Viet Nam | | | | 4.0 | 3.9 | 3.5 |
| Yemen | 2.3 | 2.6 | 2.6 | 2.3 | 2.6 | 2.6 |
| Zambia | 3.7 | 3.3 | 3.1 | 3.7 | 3.3 | 3.1 |
| Zimbabwe | | | | 4.5 | 4.3 | 5.0 |
| **TOTAL** | **138.6** | **136.6** | **139.3** | **192.5** | **181.6** | **185.5** |

**Table 25**

**Regular resources - Analysis of biennial support budget (1999 - 2010)**

| Year | Regular resources | | Gross biennial support budget | | | Gross biennial support budget | | Management & Administration | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | as a percentage of | | as a percentage of | |
| | Total income $million | Total expenditure $million | Support services $million | Management & Administration $million | Total $million | Income % | Expenditure % | Income % | Expenditure % |
| 1999 | 249.8 | 276.1 | 46.3 | 18.6 | 64.9 | 26.0% | 23.5% | 7.4% | 6.7% |
| 2000 | 264.0 | 211.0 | 47.2 | 9.2 | 56.4 | 21.4% | 26.7% | 3.5% | 4.4% |
| 2001 | 268.6 | 254.2 | 47.5 | 20.4 | 67.9 | 25.3% | 26.7% | 7.6% | 8.0% |
| 2002 | 290.1 | 292.9 | 51.3 | 22.4 | 73.7 | 25.4% | 25.2% | 8.6% | 7.6% |
| 2003 | 292.3 | 270.8 | 55.0 | 21.9 | 76.9 | 26.3% | 28.4% | 7.5% | 8.1% |
| 2004 | 331.6 | 318.6 | 58.5 | 22.5 | 81.0 | 24.4% | 25.4% | 6.8% | 7.1% |
| 2005 | 365.8 | 334.7 | 64.2 | 24.3 | 88.5 | 24.2% | 26.4% | 6.6% | 7.3% |
| 2006 | 389.3 | 357.4 | 70.4 | 26.6 | 97.0 | 24.9% | 27.1% | 6.8% | 7.4% |
| 2007 | 457.1 | 395.4 | 76.5 | 24.6 | 101.1 | 22.1% | 26.2% | 5.4% | 6.4% |
| 2008 | 469.5 | 451.3 | 85.3 | 29.5 | 114.8 | 24.5% | 25.4% | 6.3% | 6.5% |
| 2009 | 486.4 | 467.3 | 93.1 | 30.0 | 123.1 | 25.3% | 26.3% | 6.2% | 6.4% |
| 2010 | 507.7 | 483.0 | 97.4 | 29.0 | 126.4 | 24.9% | 26.2% | 5.7% | 6.0% |

Table 26
Integrated resource plan, 2010-2011
(in millions of dollars)

| | 2010-2011 Estimate | | | | 2010 Actuals | | | |
|---|---|---|---|---|---|---|---|---|
| **1. Resources available** | **Regular resources** | **Other resources** | **Total resources** | **% of total** | **Regular resources** | **Other resources** | **Total resources** | **% of total** |
| Opening balance a/ | 43.1 | 278.4 | 321.5 | | 43.1 | 278.4 | 321.5 | |
| Income | | | | | | | | |
| Contribution | 925.5 | 450.0 | 1,375.5 | | 491.2 | 359.3 | 850.5 | |
| Other | 24.5 | - | 24.5 | | 16.5 | 2.9 | 19.4 | |
| Total income | 950.0 | 450.0 | 1,400.0 | | 507.7 | 362.3 | 870.0 | |
| **Total available** | 993.1 | 728.4 | 1,721.5 | | 550.8 | 640.6 | 1,191.4 | |
| **2. Use of resources** | | | | | | | | |
| A. Programmes - gross b/ | 692.7 | 536.5 | 1,229.2 | | 362.7 | 316.8 | 679.5 | |
| Cost recovery | | (38.3) | (38.3) | | | (19.5) | (19.5) | |
| A. Programmes - net | 692.7 | 498.2 | 1,190.9 | 80.3% | 362.7 | 297.4 | 660.0 | 82.4% |
| B. Biennial support budget c/ | 236.3 | 38.3 | 274.5 | 18.5% | 106.9 | 19.5 | 126.4 | 15.8% |
| C. Atlas and IPSASs development d/ | 5.7 | - | 5.7 | 0.4% | 4.0 | - | 4.0 | 0.5% |
| D. Security reserve d/ | 5.8 | - | 5.8 | 0.4% | 3.7 | - | 3.7 | 0.5% |
| E. Reorganization (one-time costs) d/ | - | - | - | 0.0% | 2.2 | - | 2.2 | 0.3% |
| F. Headquarters relocation | 5.9 | - | 5.9 | 0.4% | 3.5 | - | 3.5 | 0.4% |
| F. Other expenditure | - | - | - | 0.0% | - | 1.5 | 1.5 | 0.2% |
| **Total use of resources** (A+B+C+D+E+F) | 946.4 | 536.5 | 1,482.8 | 100.0% | 483.0 | 318.3 | 801.4 | 100.0% |
| **3. Balance of resources (1-2)** | 46.7 | 191.9 | 238.7 | | 67.8 | 322.3 | 390.0 | |
| **4. Others** | | | | | | | | |
| Transfers to operational reserve | - | - | - | | (4.4) | - | (4.4) | |
| Transfers to other reserves e/ | | | | | (8.7) | | (8.7) | |
| Transfers to reorganization fund | | | | | 2.3 | | 2.3 | |
| Refunds to donors | - | - | - | | - | (15.6) | (15.6) | |
| Other adjustments | - | - | - | | 2.7 | (17.1) | (14.5) | |
| **Total Others** | - | - | - | | **(8.1)** | **(32.7)** | **(40.8)** | |
| **5. Closing balance (3+4) f/** | **46.7** | **191.9** | **238.7** | | **59.7** | **289.5** | **349.2** | |

a/ Opening regular resources balances include programmable funds as per statement 4 of the financial statements for the year 2010. They exclude the resources set aside for reorganization, security, International Public Sector Accounting Standards (IPSASs) and enterprise resource planning (ERP), procurement, and the private endowment trust, as well as the unfunded After-Service Health Insurance (ASHI) and staff benefits liability.

b/ Programmes – gross reflects total programme expenses as per table 19; the cost recovery is credited to provide programmes – net amounts and thus enable the comparison with the estimates in the budget document.

c/ Gross and net biennial support budget as per section II, C of this document.

d/ Amounts approved for 2010-2011 biennium reflect net additional expenditure approved in decision 2009/26. Amounts for 2010 reflect gross expenses incurred during the year.

e/ Includes balances for security reserve, IPSASs and ERP, procurement, private endowment trust, as well as the ASHI funding.

f/ Closing regular resources balance includes only programmable funds. Reorganization funds have been transferred to the reserve, in accordance with decision 2009/26. The net difference between the programmable balance per this schedule ($59.7 million) and table 19 ($91.5 million) is $31.8 million (details are available in table 27 of this document).

**Table 27**
**Regular resources - Movements in reserves and fund balances (2001 - 2010)**

| | 2001 $million | 2002 $million | 2003 $million | 2004 $million | 2005 $million | 2006 $million | 2007 $million | 2008 $million | 2009 $million | 2010 $million |
|---|---|---|---|---|---|---|---|---|---|---|
| **Operational reserve** | | | | | | | | | | |
| Balance at 1 January | 52.0 | 51.7 | 50.0 | 57.7 | 64.5 | 70.2 | 72.1 | 72.8 | 81.1 | 93.9 |
| Transfer (to) / from Programmable Fund | (0.3) | (1.7) | 7.7 | 6.8 | 5.7 | 1.9 | 0.7 | 8.3 | 12.8 | 4.4 |
| Balance at 31 December | 51.7 | 50.0 | 57.7 | 64.5 | 70.2 | 72.1 | 72.8 | 81.1 | 93.9 | 98.2 |
| **Programmable fund** | | | | | | | | | | |
| Balance at 1 January | 25.2 | 39.9 | 6.6 | 20.0 | 25.0 | 48.6 | 1.2 | 65.6 | 76.6 | 66.0 |
| Reclassified from regular to other resources | - | - | - | - | - | - | - | - | - | (0.5) |
| Net excess (Deficit) of income over expenditure | 14.4 | (33.6) | 21.7 | 12.9 | 30.6 | 32.2 | 71.7 | 17.0 | 18.8 | 24.3 |
| Transfer to / (from) other resources | - | (1.4) | (0.6) | (1.1) | 0 | (0.5) | (0.1) | 0.5 | (0.2) | 3.1 |
| Transfer (to) from operational reserve | 0.3 | 1.7 | (7.7) | (6.8) | (5.7) | (24.5) | (1.1) | (8.3) | (12.8) | (4.4) |
| Savings on prior periods' obligations | | | | | (1.3) | 2.5 | 0.2 | - | - | - |
| Prior period staff related benefits | | | | | | (57.1) | (6.3) | 1.8 | (16.4) | 3.0 |
| Balance at 31 December* | 39.9 | 6.6 | 20.0 | 25.0 | 48.6 | 1.2 | 65.6 | 76.6 | 66.0 | 91.5 |
| **Reserve for field accommodation** | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| **Fund balances at 31 December** | 96.6 | 61.6 | 82.7 | 94.5 | 123.8 | 78.3 | 143.4 | 162.7 | 164.9 | 194.8 |

* Additional details pertaining to balance at 31 December

| | 2010 $millions |
|---|---|
| Programme fund balance | 91.5 |
| Less: | |
| Mars Trust | (38.3) |
| Procurement services | (2.3) |
| HQ relocation | (2.3) |
| Reorganization | (7.3) |
| IPSASs and enterprise resource planning system | (5.3) |
| Security requirements | (7.2) |
| ASHI and Staff Benefits Fund | 30.9 |
| Distributable balance | 59.7 |

ASHI - After-Service Health Insurance
IPSASs - International Public Sector Accounting Standards

**ANNEX 2**
**Classification of countries: 2008 review of the resource allocation system [1]**

**Group A: 0-4 criteria (66 countries)**

Africa
Angola
Benin
Burkina Faso
Burundi
Cameroon
Cape Verde
Central African Republic
Chad
Comoros
Congo
Côte d'Ivoire
Democratic Rep. of the Congo
Equatorial Guinea
Eritrea
Ethiopia
Gabon
Gambia
Ghana
Guinea
Guinea-Bissau
Kenya
Lesotho
Liberia
Madagascar
Malawi
Mali
Mauritania
Mozambique
Namibia
Niger
Nigeria
Rwanda
Sao Tome and Principe
Senegal
Sierra Leone
Swaziland
Togo
Uganda
United Republic of Tanzania
Zambia
Zimbabwe

Arab States, Europe and Central Asia
Djibouti
Occupied Palestinian Territory
Somalia
Sudan
Yemen

Asia and the Pacific
Afghanistan
Bangladesh
Bhutan
Cambodia
India
Kiribati
Lao People's Democratic Republic
Maldives
Myanmar
Nepal
Pakistan
Papua New Guinea
Samoa
Solomon Islands
Timor-Leste
Tuvalu
Vanuatu

Latin America and the Caribbean
Guatemala
Haiti
Honduras

**Group B: 5-7 criteria (41 countries)**

Africa
Botswana
South Africa

Arab States, Europe and Central Asia
Albania
Algeria
Armenia
Azerbaijan
Bosnia and Herzegovina
Egypt
Iraq
Kazakhstan
Kyrgyzstan
Lebanon
Morocco
Syrian Arab Republic
Tajikistan
Tunisia
Turkmenistan
Uzbekistan

Asia and the Pacific
Democratic People's Republic of Korea
Indonesia
Iran, Islamic Republic of
Mongolia
Philippines
Viet Nam

Latin America and the Caribbean
Belize
Bolivia (Plurinational State of)
Brazil
Colombia
Costa Rica
Dominican Republic
Ecuador
El Salvador
Guyana
Jamaica
Nicaragua
Panama
Paraguay
Peru
Suriname
Trinidad and Tobago
Venezuela (Bolivarian Republic of)

**Group C: 8 criteria (24 countries and two subregional programmes)**

Africa
Mauritius
Seychelles

Arab States, Europe and Central Asia
Belarus
Bulgaria
Georgia
Jordan
Montenegro
Republic of Moldova
Romania
Russian Federation
Serbia
Turkey
Ukraine

Asia and the Pacific
China
Fiji
Malaysia
South Pacific programme countries[2]
Sri Lanka
Thailand

Latin America and the Caribbean
Argentina
Caribbean programme countries[3]
Chile
Cuba
Mexico
Saint Lucia
Uruguay

[1] Bahrain, Kuwait, the Libyan Arab Jamahiriya, Oman, Qatar, Saudi Arabia and the United Arab Emirates receive technical assistance from UNFPA. This assistance is funded exclusively from earmarked contributions from the host governments and other donors.

[2] The Cook Islands, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Tokelau and Tonga.

[3] Anguilla, Antigua and Barbuda, Aruba, the Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Montserrat, Netherlands Antilles, St. Kitts and Nevis, St. Vincent and the Grenadines and Turks and Caicos.